

MEMORANDUM

Agenda Item 15(B)7

TO:

Honorable Chairman Bruno A. Barreiro, and

Members, Board of County Commissioners

DATE: September 4, 2007

FROM: Honorable Harvey Ruvin, Clerk

Circuit and County Courts

SUBJECT: Errors, Insolvencies, Double

Assessments, and Discounts

for the 2005 Tax Rolls

Kay Sullivan, Director Clerk of the Board Division

For your review and approval, attached are the Recapitulations of Errors, Insolvencies, Double Assessments and Discounts for the 2005 Tax Rolls.

KS:fcd

Memorandum



Date:

July 9, 2007

To:

Rachel Baum, Director

Finance Department

From:

Cathy Jackson, Director

Audit and Management Services Department

Subject:

Errors, Insolvencies, Double Assessments, and Discounts for the 2005 Tax

Rolls

As requested, we reviewed for accuracy the attached Recapitulations of Errors, Insolvencies, Double Assessments and Discounts for the 2005 Tax Rolls. Test work revealed no errors and the Recapitulations may now be forwarded through Kay Sullivan, Director of the Clerk of the Board, for approval by the Board of County Commissioners.

We also reviewed the 2005 Tax Collector's Recapitulation of the Tax Roll (Form DR502), which is submitted annually to the Department of Revenue, noting that real property collections were \$27,895 higher than the amount reported on accompanying subsidiary reports. Because staff was unable to resolve the discrepancy, the unallocated difference was reported as "over/under collected" on the Tax Collector's Recapitulation. The difference is considered immaterial and does not impact assessments recorded on the attached Recapitulations. Nonetheless, Management should investigate this matter further to assure appropriate resolution. Please advise us on the disposition within 90 days, in accordance with Administrative Order 3-7, so that this matter can be closed.

We appreciate the courtesies and assistance shown our staff during the audit process. If you have questions or need additional information, please contact Sheila H. Salters, Audit Manager, at 305-349-6100.

CJ:ag

Attachments

c: / Honorable Harvey Ruvin, Clerk of the Courts Ian Yorty, Assistant County Manager Frank Jacobs, Property Appraiser Fernando Casamayor, Interim Tax Collector Charles Anderson, Commission Auditor

INSTRUCTIONS

TO TAX COLLECTORS:

- (1) Use this for the last sheet on your list of errors, insolvencies, double assessments, and discounts.
- (2) Do not list any item without showing the reason or code in the right-hand marginal column.
- (3) Group together as much as possible all items coming under one head. For instance, place all Errors under one heading, all Double Assessments under another, Exemptions under another, etc.
- (4) On exemptions specify whether widow, veteran, homestead, disability, etc.

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 On exemptions specify whether widow, veteran, homestead, disability, etc.

RECAPITULATION

I, FERNANDO	CASAMAYOR	Tax Collector ofMIAMI_DADE
hereby certify that the within and for		County, Florida,
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has been made by me I have been un	in was just and legal; that each	shown on the Assessment Roll, have been allowed by me except upon a showing item herein marked as insolvent is in fact insolvent and, although diligent search high levy can be made to enforce the payment of the tax; that I have not collected
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